IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MRS.JUSTICE N. MALA

WA No. 1110 of 2026

TVL Sabeena Traders
rep by its proprietor Abdul Jabbar,
No 27/32A, South Koovam River Road Side
Pudupet, Chennai 600 002.

..Appellant(s)

Vs

1. The State Tax Officer
   Chintadripet Assessment Circle.

2. Assistant Commissioner
   Chintadripet Assessment Circle.

..Respondent(s)

PRAYER : To set aside the order passed in Writ Petition No.8342/2025, dated 19.3.2025.

For Appellant(s): Ms.Vaani Srikant Iyer

For Respondent(s): Ms.Amirta Poongodi Dinakaran
Govt. Advocate.

JUDGMENT

(Judgment of the Court was delivered by Dr.G.Jayachandran J.)

The Assessment Order, dated 26.04.2024, came to be challenged by way of a writ petition, filed after ten months. The assessment was in respect of the year 2018-2019. Therefore, the learned single Judge had taken note of the fact that the show cause notice was first issued on 04.01.2024, for which the assessee replied on 01.02.2024. Thereafter, an opportunity of personal hearing was granted to the assessee, but the assessee had not availed the said opportunity. Having failed to avail the opportunity despite notice and suffered the assessment order, even without preferring a statutory appeal, after a lapse of ten months, the writ petition was filed, challenging the impugned order. Therefore, the learned single Judge rightly held that the appellant/writ petitioner had voluntarily given up the opportunity of personal hearing before the Assessing Officer and thereafter failed to file a statutory appeal against the assessment order within time. Hence, the assessment order cannot be challenged by way of a writ petition by the assessee, taking advantage of its own omission. The order of the learned single Judge has been challenged, stating that the learned single Judge has erred in dismissing the writ petition, which is in violation of principles of natural justice.

2. This Court finds that the said ground of attack is not sustainable for two reasons. Primarily, in the matter pertaining to the Assessment Year 2018-2019 for which the assessee, who initially participated in the show cause notice, conveniently abstained himself from participating in the further enquiry, despite notice of personal hearing. Secondly, having suffered the assessment order, dated 26.04.2024, though there is a statutory appeal provision available under Section 107 of the Goods and Services Tax Act, the assessee, by conveniently

bypassing and forgoing the right of filing a statutory appeal, had chosen to file the writ petition and still contending that there is no tax liability, the fact which should have been agitated during the personal hearing or by way of a statutory appeal.

3. Hence, we do not find any merit in this Writ Appeal. Accordingly, the Writ Appeal stands dismissed. No costs. Consequently, the connected C.M.P.No.11039 of 2026 is closed.

(G.J.,J.) (N.M.,J.)
01-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

DIXIT

To

1. The State Tax Officer
   Chintadripet Assessment Circle.

2. The Assistant Commissioner
   Chintadripet Assessment Circle.

DR.G.JAYACHANDRAN, J.
AND
N.MALA, J.

DIXIT

WA No. 1110 of 2026

01-06-2026